

DATELINE:

# LABOR & WORKFORCE DEVELOPMENT

A quarterly publication for employers from the Tennessee Department of Labor & Workforce Development  
March 2008

## Change to Premium Table 3 increases some employers' rates

As predicted in our December issue, Tennessee's Unemployment Compensation Trust Fund on December 31, 2007, fell to below the \$600 million level, causing Premium Table 3 to take effect. Employers affected by the table change (those with calculated rates based on a positive reserve of premiums paid over benefits charged to their account) were notified last month of the premium table change and the resultant increase to their rate. We still encourage you, however, to take a look at the rate printed on your first quarter premium report - and make note of any change since last quarter.

## Employers beware: Important message regarding immigration documentation

*Individual taxpayer identification numbers are NOT proof of immigration status or an acceptable form of identification*

In May 2007 Public Chapter 220 was signed into law by Governor Bredeson. The crux of this new law, codified at T.C.A. § 50-1-106, is set forth in paragraph (b) which states as follows:

(b) For purposes of an application or offer of employment, no person in this state shall accept an individual taxpayer identification number as a form of identification. Any person, including any contractor, in this state who is presented with an individual taxpayer identification number by a potential employee or subcontractor as a form of identification or to prove immigration status shall reject such number and shall request the lawful resident verification information that the person is required to obtain pursuant to federal law.

The IRS assigns individual taxpayer identification numbers (ITINs) to facilitate in federal tax reporting for workers who were unable to obtain a federal social security number. ITINs were first introduced in 1996 to encourage noncitizens with United States income, including foreign investors, to file returns. It is generally accepted that most of the 11 million numbers issued since then have gone to illegal immigrants, according to an April 16, 2007, edition of *The New York Times*. The IRS does not inquire into the immigration status of the taxpayer and, except in very limited

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### Routing Box

- ☐ Personnel Director
- ☐ Manager
- ☐ Payroll Officer
- ☐ Other

## Social Security Numbers matter

We remind employers of the importance of acquiring a valid Social Security Number (SSN) from each employee and including each employee's SSN on your quarterly wage report to our agency. Having each new employee present the identification items required for completion of the I-9 form at the time of his/her employment should provide you with his/her SSN information.

In the event you've been unable to secure an employee's SSN, yet have wages to report on that employee, we prefer that you enter 999-99-9999 in the SSN field on your wage report.

Helping our agency maintain an accurate wage record (complete with a correct SSN) on each of your employees saves all of us time and effort in the event an unemployment insurance claim is ever filed by a former employee.

## Immigration (Cont.)

exceptions, is barred from divulging taxpayer information to other governmental agencies.

ITINs are similar in format and length to Social Security Numbers. Both Social Security Numbers and ITINs are nine digits in length and both are in the format XXX-XX-XXXX. An ITIN can be distinguished from a Social Security Number because the first number in an ITIN, always begins with a 9 and the fourth digit is always either a 7 or 8, such as 912-73-4567. Since many immigration bills proposed in Congress link amnesty to the payment of taxes, many illegal immigrants are obtaining ITINs and filing a return in hopes that doing so will create a paper trail that could lead to citizenship one day.

Under Tennessee's new law, if a potential employee or subcontractor presents an ITIN as a form of identification or to prove immigration status, the employer or contractor must reject it and request documentation that is required by federal law when completing federal form "I-9."

## Knoxville area counties will file unemployment claims by phone

In the past, individuals wishing to file a claim for UI benefits were required to report in person to a local office. In an effort to make filing an unemployment insurance (UI) claim more accessible and convenient to the public, UI claims in Knox and surrounding counties will now be taken over the telephone, or by using the Internet, in lieu of reporting in person to a local office.

No longer will separated workers incur fuel expenses or have to

spend time traveling to an office to wait in line for a seated interview. Instead, claims will be filed using a toll-free telephone number (877.813.0950) or by accessing an Internet Web site.

Employers filing partial unemployment claims will no longer send those to their local office. Instead, partial claims filed on paper will be faxed to the UI Claims Center at 615.253.0807 or mailed to P.O. Box 280870, Nashville, TN 37228. There will be no changes to the Automated Partial System (APS found at <http://state.tn.us/labor-wfd/aps/>).

The tentative date for the Knoxville Regional UI Claims Center to become operational is **Monday, April 7, 2008**. At that time individuals living in the counties of Anderson, Blount, Campbell, Claiborne, Cocke, Grainger, Hamblen, Jefferson, Knox, Monroe, Sevier, and Union will file their unemployment insurance claims using the telephone or Internet. The local offices of Alcoa, Dandridge, Gatlinburg, Jacksboro, Knoxville, Newport, Oak Ridge, Talbott, Tazewell and Vonore will no longer take "walk-in" claims. The addition of these 12 counties will bring the total number of counties served through the UI Claims Center system to 91.

Individuals residing in the affected counties will also have the ability to file "lack of work" claims over the Internet at <http://www.tennesseeanytime.org/labor/>. In addition, they will be able to make weekly certifications and status inquiries using the Internet application.

These enhancements will help better meet the public's desire for improved accessibility to government services. In addition, the department can more effectively and efficiently process UI claims, resulting in lowered administrative costs. Non-English speaking claimants who may need language interpretation will be accommodated using a contracted service that offers interpreters in

more than 60 languages and is provided free to the claimant. Spanish speaking interviewers are also available. Improved customer service is our goal in developing this new service delivery model.

Career Centers in the affected counties will continue to provide Job Service and Re-employment Programs and services that have always been offered. These services include employment assistance, labor market information, specialized veterans' employment services, training assistance, and access to the UI program using dedicated telephones and computers.


## REMINDER: Address change for correspondence

The central offices of the Tennessee Department of Labor & Workforce Development in Nashville moved into a new building last fall. Mail should be addressed in the following format, as in the example for Employer Accounts:

**Tennessee Department of  
Labor & Workforce  
Development  
Employer Accounts – Floor 3-B  
220 French Landing Drive  
Nashville, TN 37243**

### Other divisions and floor numbers:

Commissioner's Office 4-A  
Fiscal Services 4-A  
TOSHA 3-A  
Appeals 2-B  
Benefit Payment Control 2-B  
Boilers & Elevators 2-B  
Labor Standards 1-B

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<a href="http://www.tennessee.gov/labor-wfd">www.tennessee.gov/labor-wfd</a>	
Tennessee Department of Labor & Workforce Development; June 2001; Pub. Auth. No. 337226; 115,000 copies. This public document was promulgated at a cost of \$.02 per copy.	
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